

EXHIBIT A**COMPENSATION BY PROJECT CATEGORY****BIG LOTS, INC., *et al.*****(Case No. 24-11967 (JKS))****April 1, 2025 through April 30, 2025**

Project Category	Total Hours	Total Fees
AHG / UCC / Lender Issues	1.0	\$2,610.00
Asset Dispositions	105.6	\$193,101.00
Business Operations	2.1	\$4,284.00
Claims / Creditor Outreach	37.3	\$51,587.00
Contracts / Leases	75.6	\$128,786.50
Corporate Governance / Board Matters / Communications	3.6	\$8,140.50
Employee & Labor	1.7	\$3,696.00
General Case Administration	28.9	\$39,909.50
Hearing Preparation / Attendance	29.4	\$44,228.50
Litigation	125.4	\$235,455.50
Plan / Disclosure Statement / Confirmation	4.4	\$7,658.50
Regulatory / Antitrust / Tax / IP	51.1	\$94,653.00
Retention DPW: Preparation of Fee Applications, Budgeting	41.0	\$40,072.50
Travel (Non-Working) (50%)	6.7	\$10,920.50
TOTAL	513.8	865,103.00¹

¹ This amount reflects a voluntary reduction in fees in the amount of \$7,691.50.

Time Detail By Project			
Name	Date	Hours	Narrative
BC01 AHG/UCC/Lender Issues			
Shpeen, Adam L.	04/04/25	0.5	Call with Davis Polk team regarding Creditors Committee investigation.
Shpeen, Adam L.	04/17/25	0.5	Call with D. Azman regarding Creditors Committee issues (0.3); call with J. McClammy regarding same (0.2).
Total BC01 AHG/UCC/Lender Issues		1.0	
BC02 Asset Dispositions			
Amir, Gennie A.	04/01/25	2.2	Draft closing checklist and email same to A. Burbridge and A. Lent for review (1.7); call with counsel to Ohio Health regarding purchase sales agreement closing and lease for leaseback transaction (0.5).
Bi, Jonathan	04/01/25	0.6	Attention to addressing questions from AlixPartners (0.4); review asset purchase agreement in connection with AlixPartners question (0.2).
Burbridge, Avelina	04/01/25	5.4	Conferences with C. Macke, S. Piraino, A. Lent, G. Amir and purchaser's counsel regarding HQ sale, closing documents, and comments to HQ lease (2.1); review and revise HQ lease and sale closing documents (2.4); draft lease issues list (0.5); review purchase sale agreement regarding closing requirements (0.4).
Weigel, Heather	04/01/25	0.4	Correspondence with Davis Polk team and AlixPartners regarding Big Lots HQ rent.
Bi, Jonathan	04/02/25	0.9	Attention to revising litigation claims assignment amendment designation notice.
Burbridge, Avelina	04/02/25	1.8	Review and revise headquarters lease (0.8); conferences with S. Piraino and A. Lent regarding owned real property designations and lien matters (0.5); review lien documents regarding designated owned real property (0.5).
Amir, Gennie A.	04/03/25	1.0	Draft closing deliverables for closing of headquarters sale.
Bi, Jonathan	04/03/25	1.1	Comment on designation notices (0.5); revise IP assignment letter (0.6).
Burbridge, Avelina	04/03/25	0.8	Review designation owned real property lien documentation and email with A. Lent and title company regarding same (0.4); review comments to deed (0.2); review mortgage release (0.2).
Weigel, Heather	04/03/25	0.3	Call with S. Piraino regarding litigation matters and asset purchase agreement.
Amir, Gennie A.	04/04/25	2.1	Prepare closing deliverables for headquarters sale.
Burbridge, Avelina	04/04/25	1.0	Review designation owned property lien documentation and conference with A. Lent regarding same (0.6); review headquarters sale closing documents (0.4).
Amir, Gennie A.	04/07/25	1.2	Coordinate removal of incorrect mortgage on title for Elyria, Ohio property with mortgage preparer for asset sale.
Bi, Jonathan	04/07/25	0.3	Attention to preparing name change forms for Big Lots post-closing.

Time Detail By Project			
Name	Date	Hours	Narrative
Burbridge, Avelina	04/07/25	0.7	Correspondence with C. Macke regarding HQ lease and sale closing (0.1); correspondence with G. Amir regarding designation owned property lien matters (0.2); review mortgage and release (0.4).
Amir, Gennie A.	04/08/25	2.6	Call with counsel to OhioHealth regarding lease, purchase sale agreement closing (0.7); prepare documents for closing (0.9); revise closing checklist (1.0).
Burbridge, Avelina	04/08/25	4.3	Conference with C. Macke regarding HQ sale closing matters and lease comments (0.5); review and revise lease and closing documents (2.4); conference with G. Amir regarding same (0.3); correspondence with title regarding closing requirements (0.5); review settlement statement (0.6).
Amir, Gennie A.	04/09/25	7.7	Coordinate closing of headquarters sale (1.5); coordinate execution of documentation for same (0.6); prepare closing documents (2.8); coordinate with title company (1.5); and draft escrow letter (1.3).
Bi, Jonathan	04/09/25	1.8	Review merger agreement in relation to dispute between AlixPartners and GBRP (0.9); call with restructuring team and H. Weigel regarding dispute between AlixPartners and GBRP (0.6); review agency agreement in connection with dispute between GBRP and AlixPartners (0.3).
Burbridge, Avelina	04/09/25	8.2	Call with purchaser team regarding lease comments, closing documents and mechanics (1.0); draft and revise lease, closing documents and escrow letter (4.0); emails with C. Macke, G. Amir, purchaser and title company regarding closing matters (1.4); review settlement statement (0.8); prepare for closing (1.0).
Piraino, Stephen D.	04/09/25	3.4	Calls and emails with AlixPartners regarding sale matters (0.5); review and analyze budget and asset purchase agreement matters (2.9).
Weigel, Heather	04/09/25	0.5	Meeting with J. Bi regarding questions related to asset purchase agreement (0.2); conference call with Davis Polk team regarding questions from AlixPartners (0.3).
Winiarski, Kevin L.	04/09/25	1.0	Call with H. Weigel, S. Piraino, and J. Bi regarding GBRP funding issues (0.5); emails with Davis Polk and AlixPartners teams regarding same (0.5).
Amir, Gennie A.	04/10/25	6.4	Coordinate closing of headquarters sale (1.0); revise escrow letter (0.9); draft tax documentation related to closing (0.8) coordinate with title company and borrower's counsel (1.2); finalize signature pages, original deed and required title forms (2.0); compile executed documents (0.5).
Bi, Jonathan	04/10/25	1.2	Revise name change workstreams documents (0.7); revise documents in connection to name change workstream (0.5).
Burbridge, Avelina	04/10/25	6.4	Review and finalize lease and closing documents and prepare for closing (4.0); emails with purchaser's counsel and title company regarding closing documents and deliverables (1.0); conferences with C. Macke, G. Amir and purchaser's counsel regarding closing matters (1.0); emails with title company regarding owned property designations and lien matters (0.4).
Piraino, Stephen D.	04/10/25	1.7	Review and analyze asset purchase agreement questions.

Time Detail By Project			
Name	Date	Hours	Narrative
Weigel, Heather	04/10/25	0.5	Call with Crowell & Moring and Davis Polk team and follow-up correspondence with Crowell regarding asset purchase agreement (0.3); correspondence with M. Brock regarding litigation matters (0.2).
Amir, Gennie A.	04/11/25	1.4	Coordinate closing of headquarters sale to OhioHealth.
Burbridge, Avelina	04/11/25	3.8	Prepare for and attend closing of corporate HQ sale leaseback (3.5); emails with G. Amir and title company regarding owned property designations and mortgage releases (0.3).
Piraino, Stephen D.	04/11/25	1.8	Calls and emails with AlixPartners, Davis Polk and Big Lots regarding asset purchase agreement matter.
Amir, Gennie A.	04/14/25	1.4	Coordinate release of improper mortgage on title (0.9); draft closing set for headquarters sale transaction (0.5).
Burbridge, Avelina	04/14/25	0.2	Emails with G. Amir and designation owned real property mortgage holder regarding release.
Amir, Gennie A.	04/15/25	1.5	Prepare closing set for Big Lots headquarters sale.
Burbridge, Avelina	04/15/25	0.2	Emails with title company and G. Amir regarding designation owned real property mortgage matters.
Amir, Gennie A.	04/16/25	1.8	Review title commitment for Elyria, Ohio property (0.5); coordinate mortgage release with title company and mortgage preparer (0.4); coordinate payment of real estate taxes (0.5); discuss same with A. Burbridge (0.4).
Burbridge, Avelina	04/16/25	0.5	Emails with G. Amir, title company and mortgage holder regarding designation owned real property lien matters (0.3); conference with G. Amir regarding same (0.2).
Amir, Gennie A.	04/18/25	1.6	Coordinate mortgage release for Elyria, Ohio property with mortgage preparer (0.5); revise closing set per A. Burbridge comments (0.6); email closing set to C. Macke (0.5).
Burbridge, Avelina	04/18/25	0.8	Review and revise headquarters sale closing documents (0.4); confer with G. Amir regarding Ohio owned real property disposition lien matters and documentation (0.4).
Piraino, Stephen D.	04/18/25	1.8	Review letter from counsel regarding asset sale matter (0.3); review and analyze various issues regarding same (1.4); emails with Morris Nichols regarding same (0.1).
Amir, Gennie A.	04/21/25	1.3	Coordinate release of prior mortgage on title with L. Whitsett.
Burbridge, Avelina	04/21/25	0.8	Correspondence with title company and GBRP team regarding owned real property designations and property prorations (0.5); review lien and release documentation and correspondence with G. Amir and lender's counsel regarding same (0.3).
Amir, Gennie A.	04/22/25	2.3	Review DBA for Aurora, Colorado property (1.0); coordinate release of prior mortgage on title for Elyria, Ohio property with L. Whitsett (1.3).
Burbridge, Avelina	04/22/25	0.5	Review Colorado owned real property designation notice.
Piraino, Stephen D.	04/22/25	1.4	Emails with Davis Polk and GBRP regarding real estate matter (0.2); analyze real estate matter (1.2).
Amir, Gennie A.	04/23/25	2.0	Review and analyze chain of title, deeds, leases, purchase agreement and diligence documents related to Aurora, Colorado property (1.0); send analysis of same to A. Burbridge (1.0).

Time Detail By Project			
Name	Date	Hours	Narrative
Bi, Jonathan	04/23/25	0.9	Discuss name changes workstream with Rocky (0.1); review asset purchase agreement, disclosure statement, and agency agreement relating to credit card information analysis for AlixPartners (0.8).
Burbridge, Avelina	04/23/25	0.7	Review and revise Colorado owned real property designation materials and correspondence with G. Amir regarding same (0.4); review asset purchase agreement regarding conveyance requirements and scheduled designation properties (0.3).
Piraino, Stephen D.	04/23/25	2.5	Review and analyze asset purchase agreement issues (2.1); emails with Davis Polk and Big Lots regarding same (0.4).
Amir, Gennie A.	04/24/25	2.6	Revise DBA for Aurora, Colorado (1.6); discuss same with Gordon Brothers team and A. Burbridge (1.0).
Burbridge, Avelina	04/24/25	3.6	Conference with S. Piraino and G. Amir regarding Colorado owned real property designations (0.5); conference with GBRP team regarding same (0.5); review and revise Colorado real estate designation agreement (0.6); review title diligence documentation regarding Colorado designated owned real property (1.4); review GBRP asset purchase agreement regarding designation requirements (0.4); correspondence with title company regarding Ohio designation property closing matters (0.2).
Mazero, Gabrielle	04/24/25	0.4	Advise Big Lots on name change requirements under asset purchase agreement.
Piraino, Stephen D.	04/24/25	0.5	Call with Davis Polk real estate team regarding designation (0.2); call with Davis Polk team and GBRP regarding designation (0.3).
Weigel, Heather	04/24/25	0.5	Call with A. Burbridge regarding real property transfers (0.2); correspondence with V. Cahill regarding asset purchase agreement (0.2); confirm treatment of utility refunds, tax refunds, rent and certain deposits (0.1).
Amir, Gennie A.	04/25/25	0.1	Email L. Whitsett regarding mortgage release for Elyria, Ohio property.
Burbridge, Avelina	04/25/25	0.2	Correspondence with G. Amir and lender's counsel regarding Ohio property lien release matters.
Piraino, Stephen D.	04/25/25	0.5	Call with S. Fox and J. McClammy regarding asset purchase agreement and related matters.
Bi, Jonathan	04/28/25	0.8	Update draft amendments regarding entity name changes.
Amir, Gennie A.	04/30/25	1.0	Review seller affidavit from Stewart regarding Aurora, Colorado sale (0.3); coordinate evidence of chain of title for title insurance for Aurora, Colorado property (0.7).
Burbridge, Avelina	04/30/25	0.7	Review draft affidavit regarding Colorado property designation (0.2); review vesting deed and ownership documents (0.2); confer with G. Amir regarding Colorado property title matters (0.2); emails with Gordon Brothers team and G. Amir regarding Ohio property designation (0.1).
Total BC02 Asset Dispositions		105.6	
BC03 Business Operations			

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	04/15/25	1.7	Review cash management order (0.4); calls and emails with Big Lots and Davis Polk regarding cash management matters (1.3).
Piraino, Stephen D.	04/17/25	0.4	Analyze budget matter in connection with asset purchase agreement.
Total BC03 Business Operations		2.1	
BC04 Claims; Creditor Outreach			
Goldberger, Jacob	04/02/25	0.2	Calls with administrative claimant counsel regarding bar date.
Carpenter, Cameron	04/03/25	0.8	Review and revise schedule of administrative claims (0.5); correspondence with K. Winiarski regarding same (0.3).
Winiarski, Kevin L.	04/04/25	1.5	Extensive correspondence with counsel to administrative claimants regarding claims reconciliations.
Carpenter, Cameron	04/07/25	0.4	Update vendor administrative claims schedule (0.2); review correspondence regarding same (0.2).
Winiarski, Kevin L.	04/07/25	4.1	Draft letter objection to HomeView motion to compel (3.5); emails with S. Piraino regarding same (0.2); emails with various administrative creditors regarding claims reconciliation process (0.4).
Winiarski, Kevin L.	04/08/25	2.0	Review and revise letter objection to HomeView motion to incorporate S. Piraino comments (1.5); emails with various administrative creditors regarding claims reconciliation process (0.5).
Piraino, Stephen D.	04/09/25	2.1	Calls and emails with Davis Polk, AlixPartners and counsel to administrative expense creditors regarding reconciliation.
Winiarski, Kevin L.	04/09/25	1.5	Call with E. Lazerowitz regarding administrative claims process (0.3); correspondence with various administrative creditors regarding claims reconciliation (1.2).
Piraino, Stephen D.	04/10/25	2.1	Review and revise HomeView letter brief (0.9); calls and emails with Davis Polk and AlixPartners regarding claims reconciliation (1.2).
Winiarski, Kevin L.	04/10/25	1.7	Review and revise draft letter objection to HomeView motion (1.0); emails with M. Brock regarding same (0.3); emails with various administrative creditors regarding claims reconciliation process (0.4).
Carpenter, Cameron	04/14/25	0.4	Review and revise administrative claims schedule.
Winiarski, Kevin L.	04/14/25	1.5	Emails with counsel to numerous administrative claimants regarding claims reconciliation process (1.3); emails with C. Carpenter and R. Vacca regarding same (0.2).
Carpenter, Cameron	04/15/25	0.4	Discuss administrative claims reconciliation with R. Vacca.
Winiarski, Kevin L.	04/15/25	3.5	Emails with counsel to numerous administrative claimants regarding claims reconciliation process (2.5); review latest tracking chart regarding same (0.8); emails with AlixPartners regarding same (0.2).
Prater, Rachel	04/16/25	0.3	Update reconciled amount on administrative claims schedule.
Winiarski, Kevin L.	04/16/25	1.4	Emails with counsel to numerous administrative claimants regarding claims reconciliation process (1.0); meeting with R. Vacca regarding same (0.4).

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	04/17/25	0.8	Calls and email with counsel to administrative expense claimant regarding reconciliations.
Winiarski, Kevin L.	04/17/25	1.5	Emails with counsel to numerous administrative claimants regarding claims reconciliation process (1.3); emails with AlixPartners regarding same (0.2).
Winiarski, Kevin L.	04/18/25	1.2	Emails with counsel to numerous administrative claimants regarding claims reconciliation process.
Prater, Rachel	04/21/25	0.4	Correspondence with K. Winiarski and AlixPartners regarding status of post-petition claim.
Winiarski, Kevin L.	04/21/25	1.2	Extensive correspondence with counsel to administrative creditors regarding claims reconciliation process (0.8); emails with AlixPartners regarding same (0.4).
Prater, Rachel	04/22/25	0.1	Correspondence with K. Winiarski regarding updating administrative claim reconciliation sheet.
Goldberger, Jacob	04/23/25	1.7	Correspondence with Kroll regarding claim submission errors (0.1); correspondence with creditors regarding claims payment status (0.1); draft omnibus claims objection (1.5).
Piraino, Stephen D.	04/23/25	0.8	Calls and emails with counsel to administrative expense claimant regarding alleged claim (0.4); review basis for claim (0.4).
Goldberger, Jacob	04/25/25	0.5	Correspondence with counterparties regarding proofs of claim figures (0.1); correspondence with lease counterparties regarding outstanding lease obligations (0.1); correspondence with Morris Nichols and lease counterparties regarding outstanding assignments (0.3).
Piraino, Stephen D.	04/25/25	1.3	Call with AlixPartners Davis Polk regarding claims (0.7); emails with counsel to administrative claimant regarding briefing schedule (0.2); call with Morris Nichols regarding briefing schedule (0.2); review certificate of counsel regarding briefing schedule (0.2).
Prater, Rachel	04/25/25	0.8	Attend call with AlixPartners and S. Piraino regarding claims reconciliations.
Winiarski, Kevin L.	04/25/25	0.7	Call with AlixPartners and S. Piraino regarding claims reconciliation process.
Prater, Rachel	04/30/25	0.6	Call with AlixPartners regarding open claim reconciliations.
Winiarski, Kevin L.	04/30/25	1.8	Call with AlixPartners team regarding status of claims reconciliations (0.6); emails with S. Piraino and R. Vacca regarding same (0.2); emails with counsel to numerous administrative claimants regarding same (1.0).
Total BC04 Claims; Creditor Outreach		37.3	
BC05 Contracts/Leases			

Time Detail By Project			
Name	Date	Hours	Narrative
Goldberger, Jacob	04/01/25	2.5	Correspondence with counterparties and Alix Partners regarding cure payments and outstanding lease obligations (0.4); correspondence with T. Belt regarding lease rejection objection (0.2); correspondence with Alix Partners regarding trailer abandonment (0.1); review certifications of counsel and assumption agreements for Variety assignments (0.2); draft certifications of counsel for Ocean State assignments (0.9); correspondence with A. Sholes regarding same (0.1); call with PepsiCo counsel regarding rejection order (0.5); correspondence with Morris Nichols regarding same (0.1).
Lent, Andrew	04/01/25	5.3	Review and revise HQ lease (1.0); further revisions to same (1.5); review and revise issues list for Big Lots (0.3); call with Big Lots regarding lease (0.6); call with opposing counsel regarding closing and lease (0.8); discussion with A. Burbidge regarding lease and closing (0.3); review of closing checklist (0.4); discussion with G. Amir regarding closing and lease (0.2); emails with client and opposing counsel regarding same (0.2).
Goldberger, Jacob	04/02/25	0.6	Correspondence with lease counterparties regarding assignments (0.2); review Variety certifications of counsel (0.1); correspondence with J. Kleinman regarding rejection order language (0.1); correspondence with S. Piraino and S. Fox regarding extension motion (0.1); correspondence with T. Belt regarding rejection order (0.1).
Lent, Andrew	04/02/25	1.1	Call with Restructuring team regarding designation of property (0.4); emails regarding same (0.3); revisions to lease (0.4).
Piraino, Stephen D.	04/02/25	1.2	Calls and conferences with Davis Polk team regarding various real estate matters.
Carpenter, Cameron	04/03/25	1.1	Call with S. Fox regarding lease matters (0.2); call with Davis Polk team regarding lease workstreams (0.4); call with S. Piraino, J. Goldberger, K. Winiarski, and M. Bendek regarding Variety assignment objections (0.4); review correspondence regarding lease workstreams (0.1).
Goldberger, Jacob	04/03/25	6.4	Extensive correspondence and multiple calls with S. Piraino, Davis Polk, Morris Nichols and GBRP teams, and counterparties regarding assignment status, objections and outstanding workstreams (1.4); draft certifications of counsel for designations (2.0); correspondence with Morris Nichols regarding requests for production from Cedars Too (0.3); review designation materials from Variety (0.4); correspondence with S. Piraino regarding late submissions for administrative claims (0.2); correspondence with S. Piraino, D. Cathell and AlixPartners regarding abandonment of trailers (0.2); correspondence with Morris Nichols, Variety counsel and S. Piraino regarding motion to assume leases (0.5); draft same motion (1.4).
Lent, Andrew	04/03/25	1.2	Review title commitment relating to tax and mortgage liens.
Piraino, Stephen D.	04/03/25	0.7	Numerous calls and emails with Davis Polk team regarding lease matters.

Time Detail By Project			
Name	Date	Hours	Narrative
Winiarski, Kevin L.	04/03/25	1.0	Call with Davis Polk team regarding lease workstreams (0.3); call with GBRP and Davis Polk team regarding designation matters (0.3); follow-up call with same regarding same (0.4).
Goldberger, Jacob	04/04/25	2.8	Calls with S. Piraino regarding outstanding workstreams (0.6); calls with Morris Nichols and Gordon Brothers regarding motion to assume leases (0.5); correspondence with Gordon Brothers regarding outstanding assumptions (0.3); correspondence with assignment counterparties and Morris Nichols regarding certifications of counsel (0.7); revise motion to assume leases (0.7).
Lent, Andrew	04/04/25	0.7	Call with A. Burbridge regarding status (0.1); call with G. Amir to onboard (0.3); address mortgage on Elyria property (0.3).
Piraino, Stephen D.	04/04/25	4.2	Numerous calls and emails with J. Goldberger, GBRP, and landlords regarding lease issues.
Cahill, Vincent	04/05/25	0.8	Review and revise motion to assume and assign.
Goldberger, Jacob	04/05/25	0.5	Draft certifications of counsel for designation notices.
Cahill, Vincent	04/06/25	0.6	Revisions to motion to assume and assign.
Cahill, Vincent	04/07/25	0.5	Correspondence with landlord regarding property abandonment (0.5).
Cahill, Vincent	04/07/25	0.7	Call with landlord counsel regarding assumptions and assignments (0.7).
Carpenter, Cameron	04/07/25	0.6	Correspondence with K. Winiarski regarding cure schedule (0.3); prepare revised copies of designation notices (0.3).
Carpenter, Cameron	04/07/25	0.2	Correspondence with R. Steere and S. Piraino regarding landlord administrative claims (0.2).
Goldberger, Jacob	04/07/25	0.2	Correspondence with S. Piraino regarding rejection objections (0.1); correspondence with Morris Nichols regarding exhibits to designation notices (0.1).
Piraino, Stephen D.	04/07/25	5.4	Extensive calls and emails with GBRP, Davis Polk, S. Fox and AlixPartners regarding resolution of multiple lease issues.
Winiarski, Kevin L.	04/07/25	1.4	Call with Davis Polk team regarding Goodwill assignment (0.5); call with Jackson Walker regarding Revere reply (0.5); emails with Davis Polk team regarding various designation notices (0.4).
Cahill, Vincent	04/08/25	1.8	Correspondence with GBRP and landlords regarding lease assumption and assignment orders (1.8).
Piraino, Stephen D.	04/08/25	6.8	Finalize multiple lease assignments (5.9); multiple calls and emails with landlords, GBRP, Davis Polk and Morris Nichols regarding same (0.9).
Cahill, Vincent	04/09/25	1.6	Correspondence with GBRP and landlords regarding lease assumption and assignment orders (1.6).
Cahill, Vincent	04/10/25	0.7	Correspondence with GBRP and landlords regarding lease assumption and assignment orders.
Piraino, Stephen D.	04/10/25	3.9	Calls and emails with AlixPartners, GBRP and landlords to finalize various lease matters.
Cahill, Vincent	04/11/25	0.9	Correspondence with GBRP and landlords regarding lease assumption and assignment orders.
Giddens, Magali	04/11/25	0.8	Review court filings and team correspondence regarding lease obligations.

Time Detail By Project			
Name	Date	Hours	Narrative
Cahill, Vincent	04/15/25	0.6	Correspondence with S. Piraino regarding lease assumption and assignment orders.
Piraino, Stephen D.	04/15/25	5.2	Calls and emails with landlord regarding lease matters (2.1); calls and emails with co-counsel and landlord regarding Beacon Plaza (0.7); finalize rejection orders (0.9); review and finalize various assignment orders (1.1); emails with Davis Polk team regarding lease matters (0.4).
Giddens, Magali	04/16/25	0.1	Review assumption and assignment order.
Piraino, Stephen D.	04/16/25	2.9	Calls and emails with Morris Nichols regarding assumption motion (0.4); calls and emails with Davis Polk and AlixPartners regarding contract rejection matters (1.3); calls and emails with landlords regarding remaining lease matters (1.2).
Winiarski, Kevin L.	04/17/25	1.2	Draft and revise motion to assume litigation coordination agreements (1.1); emails with S. Piraino regarding same (0.1).
Piraino, Stephen D.	04/18/25	0.4	Calls and emails with Morris Nichols regarding contract assumption matter.
Winiarski, Kevin L.	04/18/25	1.0	Review and finalize Rule 9019 motion and proposed order regarding Hurricane Ian insurance proceeds (0.5); emails with Morris Nichols team and S. Piraino regarding same (0.3); emails with counsel to insurance market regarding same (0.2).
Goldberger, Jacob	04/21/25	0.4	Correspondence with Morris Nichols and S. Piraino regarding lease workstreams (0.2); correspondence with AlixPartners and counterparties regarding outstanding lease obligation payments (0.2).
Goldberger, Jacob	04/22/25	0.6	Correspondence with AlixPartners lease counterparties and S. Piraino regarding outstanding lease obligations (0.4); correspondence with S. Fox and landlord counsel regarding Steger Towne lease assignment (0.2).
Piraino, Stephen D.	04/23/25	2.3	Calls and emails with GBRP and landlords to finalize open lease issues.
Goldberger, Jacob	04/24/25	0.4	Correspondence with GBRP, Davis Polk team, landlord counsel and counterparties regarding outstanding assignments and lease obligations.
Piraino, Stephen D.	04/24/25	0.9	Calls and emails with Davis Polk and GBRP regarding remaining lease matters.
Goldberger, Jacob	04/28/25	1.2	Correspondence with GBRP and lease counterparties regarding outstanding lease assignments (0.4); correspondence with Morris Nichols regarding drafting assumption and assignment certifications (0.2); call with GBRP regarding outstanding lease assignments (0.3); correspondence with M. Brock and counsel for Cedars Too regarding production (0.3).
Piraino, Stephen D.	04/28/25	0.7	Calls and emails with Davis Polk, GBRP regarding lease status (0.2); finalize litigation agreement motion (0.2); emails with Big Lots and GBRP regarding same (0.3).
Goldberger, Jacob	04/29/25	0.6	Correspondence with lease counterparties regarding outstanding lease obligations (0.1); call with Cedars Too regarding production (0.2); correspondence with M. Brock regarding same (0.1); correspondence with R. Steere regarding outstanding lease obligations (0.2).

Time Detail By Project			
Name	Date	Hours	Narrative
Goldberger, Jacob	04/30/25	0.9	Correspondence with lease counterparties, GBRP, S. Piraino and Morris Nichols regarding outstanding lease assignments (0.3); correspondence with R. Steere and lease counterparties regarding outstanding lease obligations (0.2); correspondence with M. Brock and Cedars Too counsel regarding Cedars Too lien litigation (0.2); correspondence with Kirkland & Ellis, R. Steere and Morris Nichols regarding Durant property tax payments (0.2).
Total BC05 Contracts/Leases		75.6	
BC06 Corporate Governance; Board Matters; Communications			
Resnick, Brian M.	04/03/25	0.5	Calls with R. Robins regarding various issues.
Cahill, Vincent	04/04/25	0.3	Call with management regarding Creditors Committee investigation.
Piraino, Stephen D.	04/04/25	0.7	Prepare for and call with Big Lots regarding Board matter.
Resnick, Brian M.	04/18/25	0.5	Call with R. Robins and A. Shpeen regarding various issues.
Piraino, Stephen D.	04/22/25	0.4	Prepare case update for L. LaPuma.
Resnick, Brian M.	04/22/25	0.1	Review update email to L. LaPuma regarding various updates.
Piraino, Stephen D.	04/25/25	0.7	Call with insurer, Big Lots, and Davis Polk regarding Creditors' Committee issues.
Resnick, Brian M.	04/25/25	0.2	Call with E. LaPuma regarding various issues.
Resnick, Brian M.	04/28/25	0.2	Emails with R. Robins, E. LaPuma, and A. Kaminsky regarding governance and compensation issues.
Total BC06 Corporate Governance; Board Matters; Communications		3.6	
BC08 Employee & Labor			
Piraino, Stephen D.	04/14/25	0.9	Review workers' compensation matters.
Piraino, Stephen D.	04/25/25	0.4	Call with Davis Polk, E. LaPuma, and R. Robbins regarding executive compensation matter.
Shpeen, Adam L.	04/25/25	0.4	Discuss employee matters with R. Robins, A. Kaminsky and L. LaPuma.
Total BC08 Employee & Labor		1.7	
BC10 General Case Administration			
Cahill, Vincent	04/01/25	1.4	Correspondence with B. Resnick and S. Piraino regarding case administration (0.6); attention to GBRP asset purchase agreement and associated documents regarding WPG finances (0.8).
Giddens, Magali	04/01/25	0.7	Review billing detail for DIP reporting period (0.2); correspondence with V. Cahill regarding same (0.1); correspondence with Davis Polk team regarding same (0.1); update information regarding billing amount for same (0.1); review court filings regarding case status (0.2).
Cahill, Vincent	04/02/25	0.3	Call with real estate team regarding lease assignment issues (0.3).
Cahill, Vincent	04/03/25	0.5	Call with S. Piraino and J. Goldberger regarding lease disposition issues (0.3); correspondence with real estate team regarding headquarters sale closing (0.2).

Time Detail By Project			
Name	Date	Hours	Narrative
Giddens, Magali	04/03/25	0.5	Review April 2nd hearing transcript and court filings.
Piraino, Stephen D.	04/03/25	0.9	Attend workstreams call with B. Resnick and A. Shpeen (0.5); attend workstreams call with Alix Partners (0.4).
Resnick, Brian M.	04/03/25	0.6	Calls with A. Shpeen and S. Piraino regarding various workstreams (0.5); calls with A. Shpeen regarding same (0.1).
Winiarski, Kevin L.	04/03/25	0.5	Call with S. Piraino, K. Percy, and J. Jang regarding workstreams and open issues.
Carpenter, Cameron	04/04/25	0.3	Review case correspondence and recent docket filings.
Cahill, Vincent	04/07/25	0.7	Review and revise hearing agenda (0.4); correspondence with GBRP regarding April omnibus hearing (0.3).
Giddens, Magali	04/07/25	4.8	Billing report email (0.4); Big Lots documents review (2.1); review billing detail (1.7); correspondence with billing team (0.3); correspondence with timekeeper regarding time estimate (0.3).
Bi, Jonathan	04/08/25	0.3	Discussion with H. Weigel regarding closing steps.
Cahill, Vincent	04/08/25	1.2	Revise hearing agenda (0.7); correspondence with B. Resnick regarding case administration (0.5).
Cahill, Vincent	04/09/25	0.4	Revise hearing agenda (0.4).
Giddens, Magali	04/09/25	0.8	Review correspondence and documents (0.7); correspondence regarding billing (0.1).
Giddens, Magali	04/10/25	0.7	Review documents and correspondence.
Resnick, Brian M.	04/13/25	0.2	Call with A. Shpeen regarding various case issues.
Carpenter, Cameron	04/14/25	1.3	Compile onboarding materials and background information for R. Vacca (0.8); attend onboarding meeting with same (0.5).
Piraino, Stephen D.	04/14/25	0.5	Attend workstreams call with Davis Polk team.
Prater, Rachel	04/14/25	1.5	Email with C. Carpenter regarding transition of workstreams (0.2); review documents provided by C. Carpenter regarding same (0.5); meet with C. Carpenter regarding same (0.5); meet with C. Carpenter regarding updates to administrative claims schedule (0.3).
Resnick, Brian M.	04/14/25	0.6	Call with Davis Polk team regarding various case workstreams.
Winiarski, Kevin L.	04/14/25	1.0	Attend workstreams call with A. Shpeen, B. Resnick, J. McClammy, and S. Piraino (0.6); follow-up call with S. Piraino (0.4).
Cahill, Vincent	04/15/25	0.5	Correspondence with B. Resnick regarding case administration.
Giddens, Magali	04/15/25	0.9	Review and revise DIP billing report.
Prater, Rachel	04/16/25	0.8	Meeting with K. Winiarski and R. Sattaur regarding transition of workstream.
Giddens, Magali	04/17/25	0.4	Review case documents and recent filings.
Shpeen, Adam L.	04/18/25	0.5	Call with R. Robins and B. Resnick regarding general case update.
Giddens, Magali	04/21/25	0.1	Prepare and send weekly DIP billing report email.
Cahill, Vincent	04/22/25	0.9	Correspondence with B. Resnick regarding case administration.
Giddens, Magali	04/22/25	1.0	Review and revise DIP billing report.
Cahill, Vincent	04/23/25	1.2	Correspondence with S. Piraino regarding winddown processes.
Shpeen, Adam L.	04/24/25	0.7	Call with L. LaPuma regarding general case status (0.3); emails regarding general case status with Davis Polk team (0.4).

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	04/25/25	0.7	Call with Davis Polk team regarding workstreams (0.4); update workstreams chart (0.3).
Resnick, Brian M.	04/25/25	0.5	Attend Davis Polk team call regarding various workstreams.
Shpeen, Adam L.	04/25/25	0.4	Attend update call with Davis Polk team members.
Piraino, Stephen D.	04/28/25	0.2	Emails with Davis Polk team regarding hearing dates.
Cahill, Vincent	04/29/25	0.4	Correspondence with B. Resnick regarding case administration issues.
Total BC10 General Case Administration		28.9	
BC11 Hearing Preparation/Attendance			
Piraino, Stephen D.	04/01/25	2.9	Prepare for April 2nd hearing on lease issues.
Cahill, Vincent	04/02/25	2.2	Attend April 2nd lease assumption hearing.
Carpenter, Cameron	04/02/25	1.5	Attend part of April 2nd hearing on designation notice matters virtually.
Giddens, Magali	04/02/25	2.3	Attend April 2nd designation notice hearing.
Goldberger, Jacob	04/02/25	3.3	Attend April 2nd hearing (2.8); draft talking points for hearing (0.5).
Huang, Sijia (Scarlett)	04/02/25	2.8	Attend continued hearing on designation notice matters (2.5); correspondence with Davis Polk team regarding same and next day's hearing logistics (0.3).
Menkes, Madeleine	04/02/25	2.5	Attend Big Lots hearing on designation notice matters.
Piraino, Stephen D.	04/02/25	3.9	Attend April 2nd hearing (2.5); prepare for same (1.4).
Resnick, Brian M.	04/02/25	1.5	Participate telephonically in parts of court hearing.
Winiarski, Kevin L.	04/02/25	2.5	Attend hearing on designation notice matters virtually.
Cahill, Vincent	04/03/25	0.3	Attend April 2nd lease assumption hearing.
Carpenter, Cameron	04/03/25	0.2	Attend continued hearing on designation notice matters virtually.
Goldberger, Jacob	04/03/25	0.2	Attend April 2nd hearing on lease issues virtually.
Resnick, Brian M.	04/03/25	0.3	Participate virtually in continued hearing on lease designation issues.
Shpeen, Adam L.	04/03/25	0.4	Attend continued lease designation hearing virtually.
Winiarski, Kevin L.	04/03/25	0.2	Attend Court's ruling on designation notice matters.
Piraino, Stephen D.	04/09/25	2.4	Prepare for upcoming omnibus hearing including review of talking points.
Total BC11 Hearing Preparation/Attendance		29.4	
BC12 Litigation			
Brock, Matthew R.	04/01/25	2.1	Correspondence with Davis Polk team regarding strategy regarding lift stay motions (0.1); emails with movants regarding lift stay motion (0.2); call with movant regarding same (0.1); call with Katten Muchin regarding Creditors Committee investigation (0.2); emails with B. Resnick, J. McClammy, Big Lots, Katten Muchin, and Creditors Committee regarding same (0.7); develop strategy in connection with same (0.5); emails with Big Lots and J. McClammy regarding lift stay motions (0.3).
Piraino, Stephen D.	04/01/25	1.9	Call with litigation counsel regarding outstanding litigation (0.5); call with potential litigation purchaser (0.5); review litigation claim settlement term sheet (0.9).

Time Detail By Project			
Name	Date	Hours	Narrative
Bauer, Christopher William	04/02/25	1.6	Coordinate issues related to e-discovery software for Big Lots productions.
Brock, Matthew R.	04/02/25	2.1	Call with J. McClammy regarding matter status (0.1); emails with J. McClammy, Big Lots, and others regarding Creditors Committee investigation (0.5); emails with J. McClammy, S. Piraino, and movants regarding lift stay motions (0.5); call with movant regarding same (0.2); emails with Big Lots regarding insurance issues (0.2); hearing regarding lease assignment (0.6).
Brock, Matthew R.	04/02/25	0.2	Emails with Creditors Committee, AlixPartners, J. McClammy, B. Resnick, A. Shpeen, and others regarding Creditors Committee investigation.
Resnick, Brian M.	04/02/25	0.4	Call with S. Reisman regarding Creditors Committee investigation (0.2); emails with Davis Polk team (0.2).
Brock, Matthew R.	04/03/25	3.5	Calls with creditor regarding potential claim (0.3); emails with K. Winiarski regarding same (0.2); call with S. Piraino regarding same (0.1); emails with Bogle, Morris Nichols, and others regarding motion to lift automatic stay (0.4); develop strategy for same (0.5); call with Creditors Committee regarding discovery requests (0.5); prepare for same (0.5); emails with Big Lots, B. Resnick, A. Shpeen, J. McClammy, and others regarding same (0.7); emails with Baker Hostetler regarding Gerson matter (0.3).
Brock, Matthew R.	04/03/25	0.5	Emails with Big Lots, B. Resnick, A. Shpeen, and others regarding Creditors Committee investigation.
Ionescu, Alex	04/03/25	1.5	Prepare materials for attorney review as per M. Brock
McClammy, James I.	04/03/25	0.9	Review emails regarding lift stay issues (0.2); conference Davis Polk and McDermott Will regarding Creditors Committee investigation (0.4); emails regarding discovery and investigation issues (0.3).
Piraino, Stephen D.	04/03/25	1.1	Review and analyze litigation matter.
Resnick, Brian M.	04/03/25	0.6	Calls with S. Reisman regarding Creditors Committee investigation (0.3); call with M. Brock regarding Creditors Committee investigation (0.1); emails with Big Lots and Davis Polk team regarding litigation (0.2).
Brock, Matthew R.	04/04/25	4.5	Call with Big Lots, Katten Muchin, and others regarding UCC investigation (0.5); review and analyze demand letter regarding same (0.5); emails with Big Lots, Katten Muchin, Epic, B. Resnick, A. Shpeen, J. McClammy, and others regarding same (0.9); emails with L. Chisholm, S. Stroman, and T. Sun regarding appeal (0.3); legal research for same (1.5); strategy for same (0.4); emails with S. Piraino regarding ordinary course expenses (0.2); emails with J. Goldberger regarding discovery requests (0.2).
Ionescu, Alex	04/04/25	0.4	Prepare Big Lots materials for attorney review as per M. Brock.
McClammy, James I.	04/04/25	0.2	Review demand letter (0.2); call with Davis Polk, Katten Muchin, and Big Lots regarding Creditors Committee demand letter and next steps (0.5).
Piraino, Stephen D.	04/04/25	0.7	Call with GBRP re: litigation matter (0.5); calls, emails with Davis Polk regarding lift stay motion (0.2).

Time Detail By Project			
Name	Date	Hours	Narrative
Resnick, Brian M.	04/04/25	0.8	Call with Big Lots and Davis Polk team regarding Creditors Committee investigation and related issues (0.4); emails regarding same (0.2); review Creditors Committee demand letter (0.2).
Brock, Matthew R.	04/07/25	1.0	Emails with V. Cahill regarding assignment objection (0.2); call with assignee regarding same (0.2); review same (0.2); emails with J. McClammy and S. Piraino regarding omnibus hearing (0.4).
Ionescu, Alex	04/07/25	1.1	Prepare client materials for attorney review as per M. Brock.
Brock, Matthew R.	04/08/25	1.9	Call with Katten Muchin regarding Creditors Committee investigation (0.1); emails with Big Lots, Epic and J. McClammy regarding same (0.3); review extension motion (0.3); emails with A. Ionescu regarding document collection (0.2); research for appeal (1.0).
Ionescu, Alex	04/08/25	0.8	Analyze client production materials for M. Brock.
Brock, Matthew R.	04/09/25	4.5	Call with Big Lots, Berkshire Hathaway and others regarding insurance issues (0.7); research for same (0.6); emails with A. Ionescu and others regarding same (0.4); emails with J. McClammy, S. Piraino, Morris Nichols and others regarding appeal (0.5); research for same (2.1); emails with S. Piraino and C. Sawyer regarding omnibus hearing (0.1); emails with Anderson regarding lift stay motion (0.1).
Ionescu, Alex	04/09/25	0.5	Prepare client materials for attorney review as per M. Brock.
McClammy, James I.	04/09/25	0.7	Follow up regarding lift stay motions and insurer issues.
Resnick, Brian M.	04/09/25	0.3	Emails with clients and Davis Polk team regarding various litigation issues.
Brock, Matthew R.	04/10/25	4.8	Call with Anderson regarding lift stay motion (0.3); prepare for same (0.2); emails with J. McClammy regarding same (0.2); emails with J. McClammy, A. Shpeen, S. Piraino, Big Lots, appellant and others regarding appeal (0.6); research for same (1.3); revise opposition to motion to compel (0.7); emails with S. Piraino and K. Winiarski regarding same (0.4); emails with S. Piraino and others regarding asset purchase agreement (0.3); emails with J. Bi regarding intellectual property (0.4); call with Crowell regarding interchange matter (0.4).
McClammy, James I.	04/10/25	0.8	Calls and emails regarding automatic stay issues.
Resnick, Brian M.	04/10/25	0.3	Emails with Davis Polk team and R. Robins regarding various litigation issues.
Brock, Matthew R.	04/11/25	4.5	Call with J. McClammy, S. Piraino, K. Winiarski and AlixPartners regarding demand letter (0.5); call with Big Lots, J. McClammy, S. Piraino and others regarding same (1.1); call with S. Piraino and K. Winiarski regarding same (0.2); research regarding same (0.3); revise briefing stipulation for appeal (0.3); emails with J. McClammy, Morris Nichols, Big Lots and appellants regarding same (0.8); call with appellant regarding same (0.2); call with Bogle regarding lift stay motion (0.2); research for appeal (0.9).

Time Detail By Project			
Name	Date	Hours	Narrative
McClammy, James I.	04/11/25	2.5	Review operative documents, orders regarding potential dispute (1.7); teleconference Davis Polk, AlixPartners regarding potential dispute (0.5); follow up regarding strategy on potential dispute (0.3).
Piraino, Stephen D.	04/11/25	2.2	Review and analyze potential litigation matter.
Resnick, Brian M.	04/11/25	0.2	Emails with Davis Polk team, clients and counterparties regarding litigation issues.
Weigel, Heather	04/11/25	1.5	Call with Davis Polk and AlixPartners regarding payments, litigation matters (0.5); call with Davis Polk, AlixPartners and Big Lots regarding same (1.0).
Winiarski, Kevin L.	04/11/25	1.7	Call with Davis Polk and AlixPartners teams regarding GBRP funding issues (0.5); follow-up call with Big Lots regarding same (0.7); follow-up call with S. Piraino and M. Brock regarding same (0.5).
Brock, Matthew R.	04/12/25	0.1	Emails with K. Winiarski regarding demand letter.
Winiarski, Kevin L.	04/12/25	1.0	Draft outline of GBRP funding issues for M. Brock.
Brock, Matthew R.	04/13/25	2.1	Draft demand letter to GBRP (2.0); emails with K. Winiarski regarding same (0.1).
Piraino, Stephen D.	04/14/25	3.1	Calls, emails with Big Lots and GBRP regarding litigation matters (0.9); review and analyze litigation matters (2.2).
Prater, Rachel	04/15/25	0.7	Attention to implementing J. McClammy comments on letter concerning funds owed by Debtors.
Resnick, Brian M.	04/15/25	0.2	Emails with Davis Polk team and Katten Muchin regarding various litigation issues.
Brock, Matthew R.	04/16/25	0.1	Emails with AlixPartners and others regarding amounts due under asset purchase agreement.
Piraino, Stephen D.	04/17/25	4.4	Prepare for mediation (1.4); attend mediation regarding real estate dispute (1.9); review and analyze coordination agreement and asset purchase agreement for litigation matter (1.1).
Brock, Matthew R.	04/18/25	0.2	Emails with J. McClammy regarding Creditors Committee investigation (0.1); emails with S. Piraino regarding invoicing issues (0.1).
McClammy, James I.	04/18/25	0.8	Follow up and emails regarding insurance coverage and lift stay issues.
Piraino, Stephen D.	04/18/25	1.6	Finalize insurance settlement (0.9); review and analyze settlement agreement issues (0.7).
Brock, Matthew R.	04/21/25	1.0	Emails with J. McClammy, A. Shpeen, Big Lots, Epiq, and Baker Hostetler regarding insurance issues (0.7); emails with J. McClammy and AlixPartners regarding appeal (0.3).
Giddens, Magali	04/21/25	0.3	Review Rule 9019 settlement motion.
Piraino, Stephen D.	04/21/25	1.8	Review and analyze litigation matter.
Resnick, Brian M.	04/21/25	0.2	Emails with Davis Polk litigation team and R. Robins regarding various litigation issues.
Brock, Matthew R.	04/22/25	1.8	Emails with J. McClammy, A. Shpeen, and others regarding Creditors Committee investigation (0.4); emails with J. McClammy and others regarding motions to lift automatic stay (0.3); research for appeal (0.4); review and analyze appellate brief (0.7).
Goldberger, Jacob	04/22/25	0.9	Review appellant's brief for sale order appeal.
Piraino, Stephen D.	04/22/25	1.1	Conduct initial review of appellant's brief.
Resnick, Brian M.	04/22/25	0.3	Review appellants' brief in appeal of sale order.

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	04/23/25	2.7	Emails with J. McClammy and others regarding motions to lift automatic stay (0.3); review and analyze appellate brief (1.2); draft summary response to Creditors Committee document request (1.2).
Brock, Matthew R.	04/24/25	6.0	Call with movant regarding lift stay motion (0.4); emails with J. McClammy, S. Piraino, and K. Winiarski regarding same (0.3); review and analyze same (0.4); research regarding same (0.5); emails with Big Lots, Creditors Committee, and others regarding discovery requests (0.4); research regarding appeal (1.7); strategy regarding appeal (1.0); emails with J. McClammy regarding engagement letter (1.1); emails with Big Lots regarding Creditors Committee requests (0.2).
McClammy, James I.	04/24/25	0.3	Call with Davis Polk team regarding lift stay matters.
Piraino, Stephen D.	04/24/25	0.7	Emails with Big Lots and Davis Polk regarding discovery matters.
Resnick, Brian M.	04/24/25	0.2	Emails with R. Robins and litigation team regarding Creditors Committee investigation.
Brock, Matthew R.	04/25/25	4.4	Emails with Big Lots regarding discovery requests (0.3); draft correspondence to Creditors Committee regarding same (0.4); call with S. Piraino and others regarding contract assignment (0.3); call with B. Resnick, A. Shpeen, and S. Piraino regarding matter status and strategy (0.5); emails with movants regarding lift stay motions (0.2); emails with S. Piraino and Berkshire Hathaway regarding insurance issues (0.3); call with Berkshire Hathaway regarding same (0.6); emails with Robbins Geller and others regarding engagement letter (0.3); draft outline for appeal (1.5).
Piraino, Stephen D.	04/25/25	0.8	Call with Crowell regarding litigation matter (0.2); update assumption motion regarding litigation agreements (0.4); emails with GBRP regarding litigation matters (0.2).
Brock, Matthew R.	04/26/25	0.8	Draft outline for opposition to appeal.
Shpeen, Adam L.	04/27/25	1.1	Review appellants' brief relating to sale issues.
Brock, Matthew R.	04/28/25	4.0	Call with B. Resnick, A. Shpeen, J. McClammy, S. Piraino regarding appeal (0.4); call with J. Goldberger regarding document request (0.1); call with Movant regarding motion to lift automatic stay (0.4); emails with J. McClammy, S. Piraino, K. Winiarski, Morris Nichols, others regarding same (0.7); research for same (0.6); emails with J. McClammy, Big Lots, Creditors Committee regarding discovery requests (0.5); draft outline for appellate brief (0.8); draft outline for appeal (0.5).
Piraino, Stephen D.	04/28/25	4.9	Call with Davis Polk team regarding appeal (0.5); emails with Big Lots team regarding appeal (0.2); prepare outline of response brief (4.2).
Resnick, Brian M.	04/28/25	0.5	Call with Davis Polk team regarding sale order appeal (0.4); emails with Big Lots regarding same (0.1).
Shpeen, Adam L.	04/28/25	0.5	Call with Davis Polk team regarding appeal strategy.

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	04/29/25	4.2	Call with J. Goldberger and Cedars Too regarding discovery request (0.2); emails with J. McClammy, J. Goldberger, and A. Pravda regarding same (0.5); emails with J. McClammy, Morris Nichols, and others regarding lift stay motions (0.7); emails with Big Lots and Creditors Committee regarding discovery requests (0.2); revise outline for appeal (0.7); call with J. McClammy; A. Shpeen, B. Resnick, and S. Piraino regarding fees due under asset purchase agreement (0.3); research regarding same (0.7); emails with Big Lots, J. McClammy regarding Creditors Committee requests (0.2); emails with Big Lots regarding motion to lift automatic stay (0.1); revise outline for appellate brief (0.6).
McClammy, James I.	04/29/25	0.5	Call with Davis Polk regarding GBRP payment issues and potential resolution.
Piraino, Stephen D.	04/29/25	7.3	Research various issues regarding appeal (4.2); prepare outline of appeal brief (3.1).
Resnick, Brian M.	04/29/25	0.4	Call with Davis Polk team regarding potential litigation.
Brock, Matthew R.	04/30/25	4.2	Emails with J. McClammy and J. Goldberger regarding discovery requests (0.1); review protective orders for same (0.2); strategy for lift stay motions (0.1); emails with J. McClammy regarding same (0.1); call with movant regarding lift stay motion (0.2); emails with J. McClammy, Big Lots, and Movants regarding same (1.0); legal research for same (0.7); emails with K. Winiarski and others regarding asset purchase agreement (0.2); emails with Creditors Committee, Big Lots, and J. McClammy regarding discovery requests (0.2); emails with Lowenstein Sandler and others regarding AGS Matter (0.2); draft appellate brief (1.2).
McClammy, James I.	04/30/25	0.7	Emails regarding consideration of automatic stay issues.
Piraino, Stephen D.	04/30/25	7.2	Review appeal record for various issues (3.2); update appeal brief outline (4.0).
Total BC12 Litigation		125.4	
BC13 Plan; Disclosure Statement; Confirmation			
Piraino, Stephen D.	04/03/25	0.5	Review and revise second exclusivity motion.
Winiarski, Kevin L.	04/03/25	1.5	Draft and revise second exclusivity extension motion (1.1); emails with S. Piraino and Morris Nichols team regarding same (0.4).
Piraino, Stephen D.	04/04/25	0.6	Review exclusivity motion (0.4); calls and emails with Davis Polk regarding same (0.2).
Resnick, Brian M.	04/05/25	0.3	Review motion to extend exclusive right to file Plan and Disclosure Statement.
Winiarski, Kevin L.	04/05/25	0.7	Review and revise second exclusivity motion to incorporate A. Shpeen comments (0.5); emails with Davis Polk team regarding same (0.2).
Shpeen, Adam L.	04/06/25	0.4	Review and revise exclusivity extension motion.
Piraino, Stephen D.	04/07/25	0.4	Finalize second exclusivity motion for filing.
Total BC13 Plan; Disclosure Statement; Confirmation		4.4	
BC14 Regulatory; Antitrust; Tax; IP			

Time Detail By Project			
Name	Date	Hours	Narrative
Mazero, Gabrielle	04/02/25	2.1	Review IP assignment agreement and schedules from GBRP
Goodman, Corey M.	04/03/25	0.5	Review and consider worthlessness questions with B. Resnick.
Mazero, Gabrielle	04/03/25	0.3	Review IP assignment agreement and schedules from GBRP.
Piraino, Stephen D.	04/03/25	0.3	Call and emails with Davis Polk and Big Lots regarding tax matters.
Resnick, Brian M.	04/03/25	0.3	Calls with C. Goodman and S. Piraino regarding tax issues.
Piraino, Stephen D.	04/04/25	1.3	Review and analyze tax matters relating to stock worthlessness.
Resnick, Brian M.	04/04/25	0.7	Calls with Davis Polk team and R. Robins regarding tax issues.
Matlock, Tracy L.	04/07/25	0.1	Email with C. Goodman regarding stock deduction.
Piraino, Stephen D.	04/07/25	1.1	Review and analyze tax matter.
Resnick, Brian M.	04/07/25	0.3	Discuss tax issues with M. Huebner and S. Piraino.
Matlock, Tracy L.	04/08/25	0.1	Discuss worthless stock deduction with C. Goodman.
Mazero, Gabrielle	04/08/25	0.3	Review changes to IP license agreement from GBRP.
Mazero, Gabrielle	04/10/25	0.5	Review changes to IP license agreement from GBRP.
Goodman, Corey M.	04/11/25	0.8	Discussions regarding tax attributes analysis.
Huntley, Adrian	04/11/25	0.4	Discuss background of intended worthless stock deduction with T. Matlock and discuss research strategies for same.
Matlock, Tracy L.	04/11/25	1.2	Discuss tax issue with A. Huntley (0.3); email and analysis regarding same (0.9).
Mazero, Gabrielle	04/11/25	1.2	Revise IP assignment agreement from GBRP.
Huntley, Adrian	04/12/25	3.9	Research tax attributes.
Goodman, Corey M.	04/14/25	0.9	Review worthless stock deduction research points (0.7); attention to questions regarding worthless stock deduction timing (0.2).
Huntley, Adrian	04/14/25	3.4	Research C. Goodman question regarding tax attributes.
Matlock, Tracy L.	04/14/25	0.6	Email regarding worthless stock deduction.
Shpeen, Adam L.	04/14/25	1.4	Call regarding tax issues with C. Goodman (0.2); call with team regarding status (0.6); Review emails regarding various items (0.6).
Goodman, Corey M.	04/15/25	0.8	Evaluate worthless stock deduction learning for Big Lots advice.
Huntley, Adrian	04/15/25	0.6	Research regarding worthless stock deduction.
Matlock, Tracy L.	04/15/25	1.0	Analysis regarding stock deduction (0.5); call with Davis Polk team regarding same (0.5).
Resnick, Brian M.	04/15/25	0.5	Call with tax team regarding worthless stock deduction.
Shpeen, Adam L.	04/15/25	0.5	Call with C. Goodman, B. Resnick and S. Piraino regarding tax issues.
Winiarski, Kevin L.	04/15/25	0.9	Call with Davis Polk team regarding tax issues and workstreams (0.5); emails with S. Piraino regarding same (0.4).
Goodman, Corey M.	04/16/25	0.4	Engage in further consideration of worthless stock timing.
Matlock, Tracy L.	04/16/25	1.2	Conduct analysis regarding stock worthlessness tax treatment.
Goodman, Corey M.	04/17/25	0.8	Call with Big Lots regarding worthless stock deduction (0.5); prepare for same (0.3).
Matlock, Tracy L.	04/17/25	0.8	Call with Big Lots regarding stock treatment (0.6); email with C. Goodman regarding same (0.2).

Time Detail By Project			
Name	Date	Hours	Narrative
Mazero, Gabrielle	04/17/25	0.5	Review changes to assignment agreement from GBRP to prepare responses.
Peters, Caroline	04/17/25	1.6	Call with T. Matlock regarding worthless stock deduction research question (0.2); attention to code and regulations regarding same (1.4).
Resnick, Brian M.	04/17/25	1.0	Call with R. Robins and J. Ramsden regarding tax and other issues (0.8); follow-up call with A. Shpeen regarding same (0.2).
Shpeen, Adam L.	04/17/25	0.8	Call with R. Robins and J. Ramsden regarding tax issues.
Mazero, Gabrielle	04/18/25	0.5	Review changes to assignment agreement from GBRP to prepare responses.
Piraino, Stephen D.	04/18/25	3.4	Review and analyze tax matter.
Mazero, Gabrielle	04/21/25	0.2	Review changes to assignment agreement from GBRP to prepare responses.
Piraino, Stephen D.	04/21/25	2.1	Review and analyze worthless stock tax matter.
Goldberger, Jacob	04/22/25	0.9	Correspondence with Big Lots, S. Piraino and S. Churchill regarding California tax liability.
Piraino, Stephen D.	04/22/25	2.6	Call with Big Lots team regarding tax matter (0.5); review and analyze tax matters (2.1).
Bi, Jonathan	04/24/25	0.2	Attention to addressing intellectual property questions relating to name change workstream.
Mazero, Gabrielle	04/24/25	0.2	Correspondence with opposing counsel on Broyhill intellectual property assignment agreement.
Peters, Caroline	04/24/25	3.9	Attention to code and regulations regarding worthless stock deduction research question.
Mazero, Gabrielle	04/25/25	0.7	Revise Broyhill intellectual property assignment agreement.
Peters, Caroline	04/25/25	0.1	Attention to code and regulations regarding worthless stock deduction research question.
Peters, Caroline	04/27/25	1.3	Attention to code and regulations regarding worthless stock deduction research question.
Mazero, Gabrielle	04/28/25	0.6	Address new entity naming conventions question.
Peters, Caroline	04/28/25	1.2	Research question regarding code and regulations regarding worthless stock deduction.
Bi, Jonathan	04/29/25	0.1	Update draft of entity name change per intellectual property team comments.
Total BC14 Regulatory; Antitrust; Tax; IP		51.1	
BC16 Retention DPW: Preparation of Fee Applications, Budgeting			
Carpenter, Cameron	04/01/25	3.0	Review March invoice for privilege and confidentiality.
Giddens, Magali	04/01/25	0.8	Correspondence with C. Carpenter regarding March time entries.
Carpenter, Cameron	04/02/25	2.9	Review March invoice for privilege and confidentiality.
Giddens, Magali	04/02/25	2.1	Review and revise March billing detail.
Resnick, Brian M.	04/02/25	0.2	Emails with Davis Polk team regarding interim fee application.
Giddens, Magali	04/03/25	1.8	Review and revise March billing detail for privilege and confidentiality.
Winiarski, Kevin L.	04/03/25	3.6	Review and revise February invoice for privilege and confidentiality (2.0); review and revise draft February fee statement (1.0); emails with A. Shpeen and others from Davis Polk regarding same (0.6).
Giddens, Magali	04/04/25	3.4	Review and revise March billing detail for privilege and confidentiality.

Time Detail By Project			
Name	Date	Hours	Narrative
Resnick, Brian M.	04/05/25	0.3	Review second interim fee application for privilege and confidentiality.
Winiarski, Kevin L.	04/07/25	0.4	Finalize February fee statement for filing.
Giddens, Magali	04/08/25	1.1	Work on DIP billing report (0.6); review documents regarding same (0.5).
Giddens, Magali	04/14/25	2.1	Email, review and revise billing detail (1.5); Davis Polk team correspondence regarding same (0.6).
Giddens, Magali	04/16/25	1.7	Review and revise March billing detail for privilege and confidentiality.
Giddens, Magali	04/21/25	1.2	Review and revise April billing detail for privilege and confidentiality.
Piraino, Stephen D.	04/23/25	0.4	Review U.S. Trustee comments to Davis Polk fee application.
Resnick, Brian M.	04/23/25	0.1	Review email from U.S. Trustee regarding Davis Polk fees.
Giddens, Magali	04/24/25	3.8	Review and revise April billing detail for privilege and confidentiality.
Giddens, Magali	04/25/25	1.2	Review and revise April billing detail for privilege and confidentiality.
Giddens, Magali	04/28/25	1.3	Review and revise April billing detail for privilege and confidentiality.
Piraino, Stephen D.	04/28/25	0.5	Address U.S. Trustee comments to fee application.
Resnick, Brian M.	04/28/25	0.2	Review response to U.S. Trustee comments to fee application.
Winiarski, Kevin L.	04/28/25	1.3	Review and revise March billing detail for privilege and confidentiality (1.0); finalize responses to U.S. Trustee questions and comments on January and February fee statements (0.3).
Giddens, Magali	04/29/25	1.7	Correspondence with billing team regarding preparing billing invoice for weekly DIP billing report (0.3); review same regarding potential additional time not recorded (0.6); correspondence with timekeeper regarding same (0.1); correspondence with V. Cahill regarding other potential timekeeper estimate and contact same (0.2); prepare chart for V. Cahill regarding same (0.2); review recent court filings (0.3).
Resnick, Brian M.	04/29/25	0.2	Review response to U.S. Trustee comments to fee application.
Winiarski, Kevin L.	04/29/25	3.3	Review and revise March billing detail for privilege and confidentiality (3.0); emails with Davis Polk team regarding same (0.3).
Giddens, Magali	04/30/25	1.2	Review and revise April billing detail.
Resnick, Brian M.	04/30/25	0.2	Emails with Davis Polk team regarding fee application.
Winiarski, Kevin L.	04/30/25	1.0	Review and revise March billing detail for privilege and confidentiality.
Total BC16 Retention DPW: Preparation of Fee Applications, Budgeting		41.0	
BC18 Travel (Non-Working)			
Goldberger, Jacob	04/01/25	1.4	Travel to Wilmington for April 2nd hearing.
Piraino, Stephen D.	04/01/25	1.5	Travel to Wilmington for April 2nd hearing.
Goldberger, Jacob	04/02/25	2.1	Travel back from Wilmington hearing.
Piraino, Stephen D.	04/02/25	1.7	Travel back from Delaware after April 2nd hearing.

Time Detail By Project			
Name	Date	Hours	Narrative
Total BC18 Travel (Non-Working)		6.7	
TOTAL		520.3	